

EXHIBIT 10



Bernard L. Madoff
INVESTMENT SECURITIES

Established 1960

110 Wall Street, New York, NY 10005

TELEPHONE (212) 825-3910
P & S DEPT. (212) 825-3916
TELETYPE (710) 581-3082
TELEX 235130
WATS (800) 221-2242

ORIGINATOR NO.	DELIVERED VIA	ACCOUNT NUMBER	D/R	TRANS. NO.	CODES			TRADE DATE	SETTLEMENT DATE	
					TR	CAP	SETT			
0646								6/23/80	6/30/80	
IDENTIFICATION NO.		CONTRA PARTY			C.H. NUMBER		SPECIAL DELIVERY INSTRUCTIONS			

IRWIN & CAROLE LIPKIN
335 SPENCER PLACE
PARAMUS NJ

WE	QUANTITY	CUSIP NUMBER	SECURITY DESCRIPTION	NET AMOUNT
812	761		AETNA LIFE & CASUALTY 2.00 CONV PFD	63828.88

PRICE	PRINCIPAL	COMMISSION	STATE TAX	INTEREST	SEC. FEE	MISC.
83 7/8	63828.88					

MEMBERS

NASD NSCC SIAC DTC SIPC

COMPARISON DUPLICATE